

STATE OF IOWA
2017
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2017

CITY OF WEBSTER CITY, IOWA
DUE: December 1, 2017

16204000800000
City Administrator
400 Second St
Webster City, Iowa 50595-0217

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO
Mary Mosiman, CPA
Office of Auditor of State
Lucas State Office Building
321 E. 12th Street, 2nd Floor
Des Moines, IA 50319

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	3,480,000		3,480,000	3,454,874
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	3,480,000		3,480,000	3,454,874
Delinquent property taxes	0		0	
TIF revenues	213,657		213,657	203,823
Other city taxes	1,174,193	0	1,174,193	786,029
Licenses and permits	174,743	0	174,743	101,350
Use of money and property	247,453	126,076	373,529	447,641
Intergovernmental	2,919,755	0	2,919,755	2,022,399
Charges for fees and service	473,982	15,714,949	16,188,931	12,694,806
Special assessments	0	0	0	
Miscellaneous	433,666	10,092	443,758	1,528,590
Other financing sources	3,794,715	4,698,420	8,493,135	4,576,071
Total revenues and other sources	12,912,164	20,549,537	33,461,701	25,815,583
Expenditures and Other Financing Uses				
Public safety	2,196,266	0	2,196,266	2,398,093
Public works	1,708,351	0	1,708,351	1,982,434
Health and social services	49,730	0	49,730	65,135
Culture and recreation	1,264,768	0	1,264,768	1,288,667
Community and economic development	1,373,888	0	1,373,888	1,239,149
General government	416,360	0	416,360	459,669
Debt service	631,210	0	631,210	764,907
Capital projects	4,055,350	0	4,055,350	6,305,620
Total governmental activities expenditures	11,695,923	0	11,695,923	14,503,674
Business type activities	0	16,296,412	16,296,412	16,970,116
Total ALL expenditures	11,695,923	16,296,412	27,992,335	31,473,790
Other financing uses, including transfers out	1,208,161	5,254,695	6,462,856	4,576,071
Total ALL expenditures/And other financing uses	12,904,084	21,551,107	34,455,191	36,049,861
Excess revenues and other sources over (Under) Expenditures/And other financing uses	8,080	-1,001,570	-993,490	-10,234,278
Beginning fund balance July 1, 2016	12,437,408	14,461,527	26,898,935	19,942,407
Ending fund balance June 30, 2017	12,445,488	13,459,957	25,905,445	9,708,129

Note - These balances do not include \$ 469,238 held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ 16,645 held in Private Purpose Trust funds and \$ 1,832 held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2017	Amount - Omit cents	Indebtedness at June 30, 2017	Amount - Omit cents
General obligation debt	\$ 5,040,000	Other long-term debt	\$ 2,773,230
Revenue debt	\$ 16,672,019	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 16,932,184

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk	Date Published/Posted 11-30-17	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Dodie Wolfram, Finance Director	Telephone → 515	Area Code 832-9141
Signature of Mayor or other City official (Name and Title)	Number 832-9141	
	Extension Date signed 11/21/2017	

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017					CITY OF WEBSTER CITY					SELECT ONLY ONE <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)				
1	Section A - TAXES											1			
2	Taxes levied on property	1,830,457	1,153,920		495,623			3,480,000			3,480,000	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	1,830,457	1,153,920		495,623	0		3,480,000		T01	3,480,000	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	1,830,457	1,153,920		495,623	0	0	3,480,000			3,480,000	6			
7	TIF revenues			213,657				213,657		T01	213,657	7			
8	Other city taxes														
8	Utility tax replacement excise taxes	15,435						15,435		T15	15,435	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax	2,510						2,510		T19	2,510	12			
13	Hotel/motel tax	86,721						86,721		T19	86,721	13			
14	Other local option taxes					1,069,527		1,069,527		T09	1,069,527	14			
15	TOTAL OTHER CITY TAXES	104,666	0	0	0	1,069,527	0	1,174,193	0		1,174,193	15			
16	Section B - LICENSES AND PERMITS	174,743						174,743		T29	174,743	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	24,110	4,192	651	366	34		29,353	126,076	U20	155,429	18			
19	Rents and royalties	167,920	50,180					218,100		U40	218,100	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	192,030	54,372	651	366	34	0	247,453	126,076		373,529	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants		699,924					699,924		B89	699,924	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	0	699,924	0	0	0	0	699,924	0		699,924	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WEBSTER CITY							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		1,001,839					1,001,839		C46	1,001,839	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	108,104	62,592			856,900		1,027,596		C89	1,027,596	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	53,625	33,594	7,469	14,611			109,299		C89	109,299	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	161,729	1,098,025	7,469	14,611	856,900	0	2,138,734	0		2,138,734	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service							0		D89	0	64				
65	Township contributions	31,097						31,097		D89	31,097	65				
66	Fire/EMT service							0		D89	0	66				
67	City payment to Airport		50,000					50,000		D89	50,000	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	31,097	50,000	0	0	0	0	81,097	0		81,097	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	192,826	1,847,949	7,469	14,611	856,900	0	2,919,755	0		2,919,755	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	1,861,921	A91	1,861,921	73				
74	Sewer							0	1,828,239	A80	1,828,239	74				
75	Electric							0	12,024,789	A92	12,024,789	75				
76	Gas							0		A93	0	76				
77	Parking							0		A60	0	77				
78	Airport							0		A01	0	78				
79	Landfill/garbage	271,171						271,171		A81	271,171	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WEBSTER CITY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	8,950						8,950		A89	8,950	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	48,091					3,574	51,665		A03	51,665	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	138,049						138,049		A61	138,049	100
101	Animal control charges	3,394						3,394		A89	3,394	101
102	Other charges - Specify							0			0	102
103	Zoning	753						753			753	103
104	TOTAL CHARGES FOR SERVICE	470,408	0	0	0	0	3,574	473,982	15,714,949		16,188,931	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	5,674	18,273					23,947		U99	23,947	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	16,480						16,480		U11	16,480	110
111	Fines	12,881						12,881		U30	12,881	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Other nonoperating revenues							0	10,092		10,092	114
115	Reimbursement	45,171			117,930			163,101			163,101	115
116	Miscellaneous	90,879	79,059	50		47,269		217,257			217,257	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	171,085	97,332	50	117,930	47,269	0	433,666	10,092		443,758	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WEBSTER CITY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	3,136,215	3,153,573	221,827	628,530	1,973,730	3,574	9,117,449	15,851,117		24,968,566	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0	1,030,279	NR	1,030,279	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0	1,000,000	NR	1,000,000	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	864,070	60,000			2,854,528		3,778,598	2,582,741		6,361,339	127				
128	Internal TIF loans and transfers in		10,293	229		5,595		16,117	85,400		101,517	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	864,070	70,293	229	0	2,860,123	0	3,794,715	4,698,420		8,493,135	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	4,000,285	3,223,866	222,056	628,530	4,833,853	3,574	12,912,164	20,549,537		33,461,701	132				
133												133				
134	Beginning fund balance July 1, 2016	4,384,216	3,674,631	246,789	181,649	3,524,261	425,862	12,437,408	14,461,527		26,898,935	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	8,384,501	6,898,497	468,845	810,179	8,358,114	429,436	25,349,572	35,011,064		60,360,636	136				
137												137				
138												138				
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159												159				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017						CITY OF WEBSTER CITY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	960,962	487,246					1,448,208		E62	1,448,208	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	351,639	124,917					476,556		E24	476,556	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	50,822	11,161					61,983		E66	61,983	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	5,000						5,000		E32	5,000	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	204,519						204,519		E89	204,519	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,572,942	623,324		0	0	0	2,196,266			2,196,266	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WEBSTER CITY					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)						
41	Section B — PUBLIC WORKS											41			
42	Roads, bridges, sidewalks — Current operation	34,022	527,982					562,004		E44	562,004	42			
43	Purchase of land and equipment							0		G44	0	43			
44	Construction							0		F44	0	44			
45	Parking meter and off-street — Current operation							0		E60	0	45			
46	Purchase of land and equipment							0		G60	0	46			
47	Construction							0		F60	0	47			
48	Street lighting — Current operation	121,060						121,060		E44	121,060	48			
49	Traffic control safety — Current operation	56,638	12,028					68,666		E44	68,666	49			
50	Purchase of land and equipment							0		G44	0	50			
51	Construction							0		F44	0	51			
52	Snow removal — Current operation		38,957					38,957		E44	38,957	52			
53	Purchase of land and equipment							0		G44	0	53			
54	Highway engineering — Current operation							0		E44	0	54			
55	Purchase of land and equipment							0		G44	0	55			
56	Construction							0		F44	0	56			
57	Street cleaning — Current operation	29,273	14,901					44,174		E81	44,174	57			
58	Purchase of land and equipment							0		G81	0	58			
59	Airport (if not an enterprise) — Current operation	50,000	505,268					555,268		E01	555,268	59			
60	Purchase of land and equipment							0		G01	0	60			
61	Construction							0		F01	0	61			
62	Garbage (if not an enterprise) — Current operation	231,852						231,852		E81	231,852	62			
63	Purchase of land and equipment							0		G81	0	63			
64	Construction							0		F81	0	64			
65	Other public works — Current operation	41,344	45,026					86,370		E89	86,370	65			
66	Purchase of land and equipment							0		G89	0	66			
67	Construction							0		F89	0	67			
68								0			0	68			
69								0			0	69			
70								0			0	70			
71								0			0	71			
72								0			0	72			
73								0			0	73			
74								0			0	74			
75								0			0	75			
76								0			0	76			
77								0			0	77			
78								0			0	78			
79								0			0	79			
80	TOTAL PUBLIC WORKS	564,189	1,144,162		0	0	0	1,708,351			1,708,351	80			

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WEBSTER CITY			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)		
81	Section C — HEALTH AND SOCIAL SERVICES											81	
82	Welfare assistance — Current operation	9,950						9,950		E79	9,950	82	
83	Purchase of land and equipment							0		G79	0	83	
84	City hospital — Current operation							0		E36	0	84	
85	Purchase of land and equipment							0		G36	0	85	
86	Construction							0		F36	0	86	
87	Payments to private hospitals — Current operation							0		E36	0	87	
88	Health regulation and inspections — Current operation							0		E32	0	88	
89	Purchase of land and equipment							0		G32	0	89	
90	Construction							0		F32	0	90	
91	Water, air, and mosquito control — Current operation	27,500						27,500		E32	27,500	91	
92	Purchase of land and equipment							0		G32	0	92	
93	Construction							0		F32	0	93	
94	Community mental health — Current operation							0		E32	0	94	
95	Purchase of land and equipment							0		G32	0	95	
96	Construction							0		F32	0	96	
97	Other health and social services — Current operation	12,280						12,280		E79	12,280	97	
98	Purchase of land and equipment							0		G79	0	98	
99	Construction							0		F79	0	99	
100								0			0	100	
101								0			0	101	
102								0			0	102	
103	TOTAL HEALTH AND SOCIAL SERVICES	49,730	0		0	0	0	49,730			49,730	103	
104												104	
105												105	
106												106	
107												107	
108												108	
109												109	
110												110	
111												111	
112												112	
113												113	
114												114	
115												115	
116												116	
117												117	
118												118	
119												119	
120												120	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WEBSTER CITY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation							0		E52	0	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	26,915	1,496					28,411		E61	28,411	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	187,314	35,380					222,694		E61	222,694	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	243,791	24,118					267,909		E61	267,909	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	357,362	45,811					403,173		E03	403,173	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	257,905	51,180					309,085		E61	309,085	135
136	Other culture and recreation	24,817	8,679					33,496		E61	33,496	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	1,098,104	166,664		0	0	0	1,264,768			1,264,768	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	74	13,755					13,829		E89	13,829	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	153,597	524,971					678,568		E89	678,568	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	72,219	24,007					96,226		E29	96,226	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation		424,770					424,770		E89	424,770	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			160,495				160,495		E89	160,495	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	225,890	987,503	160,495	0	0	0	1,373,888			1,373,888	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WEBSTER CITY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	269,756	14,485					284,241		E29	284,241	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	78,569	8,740					87,309		E23	87,309	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	34						34		E89	34	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	12,897						12,897		E25	12,897	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	31,879						31,879		E31	31,879	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	393,135	23,225	0	0	0	0	416,360			416,360	176
177	Section G — DEBT SERVICE				631,210			631,210			631,210	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	631,210	0	0	631,210			631,210	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Street Construction					4,055,350		4,055,350			4,055,350	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0		0	4,055,350	0	4,055,350			4,055,350	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	4,055,350	0	4,055,350			4,055,350	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	3,903,990	2,944,878	160,495	631,210	4,055,350	0	11,695,923			11,695,923	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WEBSTER CITY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
197	Section I — BUSINESS TYPE ACTIVITIES											197				
198	Water — Current operation								1,247,974	E91	1,247,974	198				
199	Purchase of land and equipment							627,571	G91	627,571		199				
200	Construction								F91		0	200				
201	Sewer and sewage disposal — Current operation							1,006,286	E80	1,006,286		201				
202	Purchase of land and equipment							521,280	G80	521,280		202				
203	Construction								F80		0	203				
204	Electric — Current operation							10,109,621	E92	10,109,621		204				
205	Purchase of land and equipment							178,770	G92	178,770		205				
206	Construction								F92		0	206				
207	Gas Utility — Current operation								E93		0	207				
208	Purchase of land and equipment								G93		0	208				
209	Construction								F93		0	209				
210	Parking — Current operation								E60		0	210				
211	Purchase of land and equipment								G60		0	211				
212	Construction								F60		0	212				
213	Airport — Current operation								E01		0	213				
214	Purchase of land and equipment								G01		0	214				
215	Construction								F01		0	215				
216	Landfill/Garbage — Current operation								E81		0	216				
217	Purchase of land and equipment								G81		0	217				
218	Construction								F81		0	218				
219	Hospital — Current operation								E36		0	219				
220	Purchase of land and equipment								G36		0	220				
221	Construction								F36		0	221				
222	Transit — Current operation								E94		0	222				
223	Purchase of land and equipment								G94		0	223				
224	Construction								F94		0	224				
225	Cable TV, telephone, Internet — Current operation								E03		0	225				
226	Purchase of land and equipment								G03		0	226				
227	Housing authority — Current operation								E50		0	227				
228	Purchase of land and equipment								G50		0	228				
229	Construction								F50		0	229				
230	Storm water — Current operation								E80		0	230				
231	Purchase of land and equipment								G80		0	231				
232	Construction								F80		0	232				
233												233				
234												234				
235												235				
236												236				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WEBSTER CITY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								1,697,346		1,697,346	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246	Increase in loans receivable								907,564		907,564	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								16,296,412		16,296,412	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	3,903,990	2,944,878	160,495	631,210	4,055,350	0	11,695,923	16,296,412		27,992,335	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	121,668	311,611			673,365		1,106,644	5,254,695		6,361,339	255
256	Internal TIF loans/repayments and transfers out			101,517				101,517			101,517	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	121,668	311,611	101,517	0	673,365	0	1,208,161	5,254,695		6,462,856	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	4,025,658	3,256,489	262,012	631,210	4,728,715	0	12,904,084	21,551,107		34,455,191	259
260												260
261	Ending fund balance June 30, 2017:											261
262	Governmental:											262
263	Nonspendable						429,436	429,436			429,436	263
264	Restricted		3,642,008	206,833	178,969			4,027,810			4,027,810	264
265	Committed							0			0	265
266	Assigned					3,629,399		3,629,399			3,629,399	266
267	Unassigned	4,358,843						4,358,843			4,358,843	267
268	Total Governmental	4,358,843	3,642,008	206,833	178,969	3,629,399	429,436	12,445,488			12,445,488	268
269	Proprietary								13,459,957		13,459,957	269
270	Total ending fund balance June 30, 2017	4,358,843	3,642,008	206,833	178,969	3,629,399	429,436	12,445,488	13,459,957		25,905,445	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	8,384,501	6,898,497	468,845	810,179	8,358,114	429,436	25,349,572	35,011,064		60,360,636	271
272												272

Part III	INTERGOVERNMENTAL EXPENDITURES CITY OF WEBSTER CITY Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																																				
		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:30%;">Purpose</td> <td style="width:70%;">Amount paid to other local governments</td> </tr> <tr><td>Correction.....</td><td>M05 \$</td></tr> <tr><td>Health.....</td><td>M32</td></tr> <tr><td>Highways.....</td><td>M44</td></tr> <tr><td>Transit subsidies.....</td><td>M94</td></tr> <tr><td>Libraries.....</td><td>M52</td></tr> <tr><td>Police protection.....</td><td>M62</td></tr> <tr><td>Sewerage.....</td><td>M80</td></tr> <tr><td>Sanitation.....</td><td>M81</td></tr> <tr><td>All other.....</td><td>M89 \$</td></tr> </table>				Purpose	Amount paid to other local governments	Correction.....	M05 \$	Health.....	M32	Highways.....	M44	Transit subsidies.....	M94	Libraries.....	M52	Police protection.....	M62	Sewerage.....	M80	Sanitation.....	M81	All other.....	M89 \$			<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:30%;">Purpose</td> <td style="width:70%;">Amount paid to State</td> </tr> <tr><td>Highways.....</td><td>L44 \$</td></tr> <tr><td>All other.....</td><td>L89 \$</td></tr> </table>				Purpose	Amount paid to State	Highways.....	L44 \$	All other.....	L89 \$
Purpose	Amount paid to other local governments																																				
Correction.....	M05 \$																																				
Health.....	M32																																				
Highways.....	M44																																				
Transit subsidies.....	M94																																				
Libraries.....	M52																																				
Police protection.....	M62																																				
Sewerage.....	M80																																				
Sanitation.....	M81																																				
All other.....	M89 \$																																				
Purpose	Amount paid to State																																				
Highways.....	L44 \$																																				
All other.....	L89 \$																																				
Part IV	SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																																				
										Amount - Omit cents																											
Total salaries and wages paid.....										200 \$	3,655,552																										
Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED																																				
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2017				Interest paid this year																													
Purpose	Debt outstanding JULY 1, 2016 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)																													
1. Water utility	19U \$ 2,645,000	29U \$	39U \$ 140,000	49U \$	49U \$	49U 2,505,000	49U \$	191 \$	65,848																												
2. Sewer utility	19U 1,036,000	29U	39U 244,000	49U	49U	49U 792,000	49U	189	18,130																												
3. Electric utility	19U 13,805,019	29U	39U 430,000	49U	49U	49U 13,375,019		192	706,933																												
4. Gas utility	19U	29U	39U	49U	49U	49U		193																													
5. Transit-bus	19U	29U	39U	49U	49U	49U		194																													
6. Industrial Revenue	19T	24T	34T		44T	44T		189																													
7. Mortgage revenue	19T	24T	34T		44T	44T		189																													
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189																													
9. GO Other-Specify	19U 5,425,000	29U	39U 385,000	49U 5,040,000	49U	49U	49U	189	106,414																												
10. Parks & Rec.	19U 1,914,331	29U	39U 48,664	49U	49U	49U	49U 1,865,667	189	69,265																												
11. Payable	19U	29U 1,000,000	39U 92,437	49U	49U	49U	49U 907,563	189	0																												
12.	19U	29U	39U	49U	49U	49U	49U	189																													
13.	19U	29U	39U	49U	49U	49U	49U	189																													
14.	19U	29U	39U	49U	49U	49U	49U	189																													
Total long-term debt	24,825,350	1,000,000	1,340,101	5,040,000	0	16,672,019	2,773,230	966,590																													
B. Short-term debt		Outstanding as of JULY 1, 2016		61V \$		Amount - Omit cents																															
		Outstanding as of JUNE 30, 2017		64V \$		0																															
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS																																				
Assessed Valuations by Levy Authority and County, AY2015/FY2017																																					
Actual valuation -- January 1, 2015																																					
				\$	338,643,679	x .05 = \$		16,932,184																													
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017																																				
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)																																
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61																																		
	\$	\$	26,393,160			26,393,160																															
REMARKS																																					